

PERFORMANCE AUDIT REPORT

Abilities in Motion

Costs Reimbursed by the
Pennsylvania Department of
Human Services

December 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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TIMOTHY L. DEFOOR
AUDITOR GENERAL

December 23, 2022

Ms. Stephanie Quigley, Executive Director
Abilities in Motion
210 North 5th Street
Reading, PA 19601

Dear Ms. Quigley:

This report contains the results of the Department of the Auditor General's performance audit of Abilities in Motion (AIM) regarding costs that were reimbursed by the Pennsylvania Department of Human Services (DHS). This audit was conducted under the authority of Sections 402 and 403 of the state Fiscal Code (Code), and in accordance with the 2020-2021 Budget Implementation provision of Article XVII-L, Subarticle B, Section 1715-L of the Pennsylvania Fiscal Code, 72 P.S. § 1715-L. The audit was not, nor was it required to be, conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

The performance audit covered the period of July 1, 2020, through June 30, 2021, with updates through the report date. Our audit objective was to determine whether services for which the costs were reimbursed by DHS were rendered. We planned and performed audit procedures to obtain sufficient, appropriate evidence to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results and conclusions.

We selected and reviewed 60 claims that were reimbursed by DHS and found that documentation maintained by AIM supported the services were rendered in accordance with applicable laws, associated regulations, and policies for 34 of the 60 claims. We, however, identified the following issues with the remaining 26 claims, noting that eight of the 26 claims had more than one issue.

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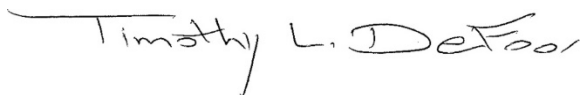
- Unable to determine services were properly rendered for 17 claims.
- AIM's electronic visit verification (EVV) system improperly rounded up hours worked by support service professionals resulting in AIM billing for extra time for 3 claims.
- Weaknesses in management's internal controls for 15 claims.

Additionally, we confirmed the reasonableness of AIM's administrative fees approved for reimbursement.

Our audit report presents one finding and offers seven recommendations for AIM to strengthen its management controls. It is recommended that AIM improve its process for reviewing service documents and submitting claims to DHS for reimbursement, that AIM request the EVV vendor to correct the system design regarding rounding of service hours, and that AIM work with DHS to review reimbursements associated with the issues identified in the finding and determine appropriate actions, including whether reimbursements should be returned to DHS.

In closing, I want to thank AIM for its cooperation and assistance during this audit. AIM is in agreement with our finding and recommendations, and its response is included in this audit report. We reserve the right to follow up at an appropriate time to determine whether and to what extent our recommendations have been implemented.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General

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Introduction and Background

Abilities in Motion (AIM), a non-profit 501(c)(3) organization, began providing independent living services in 1989 when it incorporated as the Berks County Center for Independent Living. Independent living services provide individuals with disabilities (individuals) the opportunity for the same control and choices in their lives as non-disabled individuals. In the early 1990s, as the volume of services grew, the Berks County Center for Independent Living changed its name to Abilities in Motion to reflect the organization's expanding offerings beyond its core services.¹

As of June 30, 2021, AIM employed 45 personnel and its executive leadership consisted of an Executive Director and four additional Directors. AIM is governed by a seven-member Board of Directors, consisting of a volunteer group of community members.² The Board oversees the organization to ensure that AIM adheres to its mission, which is:

*To eliminate the psychological stereotypes, physical barriers, and outdated attitudes that prevent inclusion for people with disabilities. To provide individuals of any ability the resources and support to live their lives on their own terms. To champion laws and movements that preserve the rights and privileges of people with disabilities.*³

AIM provides independent living and fiscal management services and support to help individuals with disabilities live independent, self-determined lives. AIM's programs include:

- **Youth Transition Services** – physical, social, and recreational growth opportunities and classes for students and young adults with disabilities who are transitioning out of school and into the real world.
- **Employment Services** – classes for young people and adults with disabilities that teach resume building, interview training, and employment skills.⁴
- **Options Program** – assisting eligible consumers 60 years old and over in maintaining independence in the community with the highest level of functioning and to delay the need for more costly care/services.
- **Agency with Choice (AWC)** – allowing individuals with intellectual disabilities (ID) to choose their own support service workers.⁵

¹ <https://www.abilitiesinmotion.org/history> (accessed February 17, 2022).

² <https://www.abilitiesinmotion.org/board-of-directors> (accessed February 17, 2022).

³ <https://www.abilitiesinmotion.org/mission-vision> (accessed November 16, 2022).

⁴ <https://www.abilitiesinmotion.org/independent-living-department> (accessed November 17, 2022).

⁵ <https://www.abilitiesinmotion.org/fiscal-management-services> (accessed February 18, 2022).

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Our audit focused on ID services AIM provided through its AWC program that the Pennsylvania Department of Human Services (DHS) approved for MA reimbursements during the period July 1, 2020, through June 30, 2021.

Agency With Choice Program (AWC)

DHS established the AWC provider services model in 2008. This model requires MA providers and the individuals, or the individuals' primary caregivers, to act as co-employers for Support Service Professionals (SSP) who perform the ID services for the individuals in their home or throughout the community.⁶ The individual, or the individual's primary caregiver, is referred to as the Managing Employer (ME). The ME, a non-paid position, selects the SSP, sets their hourly rate, and works directly with them to coordinate service schedules.

In contrast, the MA provider performs the administrative functions related to the services provided. The MA provider vets selected SSPs who may not provide services until they satisfactorily complete criminal background checks and required trainings. After services begin, the MA providers ensure compliance with applicable DHS policies, submit claims to receive MA reimbursement payments for the services SSPs have rendered, and pay the SSPs' wages. MA providers also receive an administrative fee based on the number of individuals served each month through the AWC model.

AIM's AWC program allows individuals and/or their family to self-direct their services. This provides greater choice and control over all aspects of service delivery, such as the time and place where services are provided. DHS authorizes ID services for MA-enrolled individuals according to their Individual Support Plans (ISP).⁷ When individuals become AWC program participants, AIM ensures they receive the services for the approved amount of time as authorized on their ISPs and submits MA claims to DHS for reimbursement at DHS-established rates for those services.

AIM's AWC program served 581 individuals and provided services for approximately 1,062 SSP as of June 30, 2021. Services provided for AIM's AWC program includes the following:⁸

⁶ DHS Office of Developmental Programs (ODP) Bulletin 00-08-08, Agency With Choice Financial Management Services, effective July 1, 2008, and replacement ODP Bulletin 00-20-04, Participant-Directed Services: Agency With Choice Financial Management Services Model, effective December 16, 2020.

⁷ An ISP is developed for individuals with developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals' network of support so services can be structured to meet the individuals' needs based on their own choices. The ISP is updated annually or sooner if the individuals' circumstances/preferences change. <https://www.dhs.pa.gov/Services/Disabilities-Aging/Pages/Individual%20Support%20Plan.aspx> (accessed October 20, 2022).

⁸ DHS ODP "Individual Support Plan (ISP) Manual for Individuals Receiving Targeted Support Management, Based-Funded Services, Consolidated, Community Living or P/FDS Waiver Services or Who Reside in an ICF/ID"

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In-Home and Community Support

Assists individuals in acquiring, maintaining, and improving the skills necessary to live in the community, to live more independently, and to participate meaningfully in community life.

Companion

Provides supervision or assistance focused on the health, safety, and welfare of the individual or to perform activities of daily living for the individual (e.g., grooming, health care, meal preparation, and services provided overnight for an individual that lives on their own but does not have the ability to safely evacuate in the event of an emergency).

Respite

Services provided to supervise and support individuals on a short-term basis due to the absence or need for relief of those persons normally providing care.

Homemaker/Chore

Services to maintain the individual's home. Homemaker services include cleaning, laundry, meal preparation, and other general household care. Chore services consist of anything needed to maintain the home in a clean, sanitary, and safe condition, such as washing floors, windows, and walls, and yard maintenance tasks.

Vendor Services

Services that provide additional assistance to make it easier for individuals to live and work independently. For example, modifications to the individual's private home or vehicle the individual uses as the primary means of transportation (e.g., home: ramps, lifts, handrails; and vehicle: lifts, alterations to seats, head and leg rests, and belts).

Transportation

Transportation is a direct service that enables individuals to access services and activities specified in their ISP. This includes both mileage and public. Mileage is paid per trip to the owner of the vehicle who transports the individual to and from services. Public is the use of public transportation for individuals to access services and resources specified in their ISP.

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The federal government requires that the provision of services, such as those previously listed, must be supported by: (1) a timesheet that verifies the type of service and the dates and duration of services; and (2) progress notes that describe the actual services provided and document the way in which they were provided.⁹ State law and DHS also require a record of services delivered to an individual be prepared and a record of time worked be maintained to support a claim submitted to DHS for reimbursement.¹⁰ The accuracy of AIM's MA claims for reimbursement depends on SSPs adequately documenting on a service note the DHS-authorized services provided for the individuals in accordance with the ISP and the service duration times. Service notes must be maintained and be readily available for audit purposes.¹¹

Electronic Visit Verification System

The federal 21st Century Cures Act (Cures Act) mandated that all states require MA-funded personal care services (PCS) providers, which includes AWC program providers, such as AIM to use an electronic visit verification (EVV) system to manage PCS provided in-home and in the community.¹² This requirement became effective January 1, 2021.¹³ During the first half of the audit period, July 1, 2020, through December 31, 2020, SSPs who provided services to individuals in the AWC program submitted handwritten support documents to AIM via hand delivery to the AIM office or by mail.

The Cures Act requires that EVV systems collect and verify the following six elements:

1. Type of service provided
2. Name of the individual receiving the service
3. Date of the service
4. Location of the service delivery

⁹ AIM's "Agency With Choice Support Service Professional Orientation Handbook." Although not dated, AIM management confirmed that the handbook was used during the entire audit period. AIM combines the service note and progress note on the same document. For report purposes, we will refer to the document as a service note.

¹⁰ 55 Pa. Code § 6100.226 (relating to Documentation of Claims); DHS ODP Bulletin 00-17-02, Claim and Service Documentation Requirements for Providers of Consolidated and Person/Family Directed Support Waiver Services and Targeted Services Management, effective July 21, 2017.

¹¹ DHS ODP Bulletin 00-17-02, Claim and Service Documentation Requirements for Providers of Consolidated and Person/Family Directed Support Waiver Services and Targeted Services Management, effective July 21, 2017.

¹² DHS Medical Assistance Bulletin 05-20-03, Electronic Visit Verification for Personal Care Services Provided in the Fee-for-Service Delivery System, effective September 1, 2020.

¹³ Ibid; the Cures Act required implementation of EVV by January 1, 2019; however, the Centers for Medicare & Medicaid Services (CMS) provided an extension for all states until January 1, 2020. Later the Pennsylvania Department of Human Services applied for and received a Good Faith Effort Exemption from CMS to further extend implementation until January 1, 2021.

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5. Name of the individual providing the service
6. Time the service begins and ends.¹⁴

DHS gave MA providers the option of using a DHS-provided EVV system at no cost or choosing an alternate EVV vendor/system that captured the required elements listed above.¹⁵ DHS approved AIM's use of MITC, an alternate EVV system. AIM also utilizes MITC to capture and process SSP payroll data.

Effects of COVID-19 Pandemic

In response to the COVID-19 pandemic, AIM staff worked remotely and did not return to the office until February 2021. AIM continued operations of the AWC program by conducting telephone and video calls with AIM staff as well as with individuals, MEs, and SSP. According to AIM management, the majority of individuals participating in AIM's AWC program have family and close friends serve as their ME and SSP, so individuals felt comfortable with them continuing to provide services during the pandemic. AIM altered the process for the SSP to submit service notes and timesheets.¹⁶ Prior to the COVID-19 pandemic, the SSP would deliver service notes and timesheets to AIM by mail or in-person at AIM's offices. To mitigate the pandemic restrictions, AIM had SSP and ME submit service notes and timesheets through electronic means such as e-mails.

Funding

AIM receives funding for ID services through the Center for Medicare & Medicaid Services within the U.S. Department of Health and Human Services and DHS' Office of Developmental Programs.¹⁷ Through the MA Home and Community-Based Services (HCBS) waiver program authorized by the Social Security Act of 1935, a state may offer a multitude of HCBS that allow MA recipients to remain in the community and avoid becoming institutionalized.¹⁸

¹⁴ DHS Medical Assistance Bulletin 05-20-03, Electronic Visit Verification for Personal Care Services Provided in the Fee-for-Service Delivery System, effective September 1, 2020.

¹⁵ Ibid.

¹⁶ Service notes are the hand-written reports prepared by the SSP and approved by the ME that documents information regarding the services provided to individuals including, the names of the individual and SSP, the date, number of hours, and details on the actual service provided to the individual. Prior to the January 1, 2021, implementation of the electronic visit verification system (discussed in an earlier section), SSP submitted hand-written timesheets of their hours worked.

¹⁷ DHS "PROMISE™ Provider Handbook - 837 Professional/CMS-1500 Claim Form" April 30, 2020, revised September 30, 2021.

https://www.dhs.pa.gov/providers/PROMISE_Guides/Documents/837%20Professional%20CMS%201500%20Claim%20Form.pdf (accessed October 6, 2022).

¹⁸ Social Security Act of 1935, 42 U.S.C. § 1915(c) which was transferred to and re-codified at 42 U.S.C. § 1396n(c). https://www.ssa.gov/OP_Home/ssact/title19/1915.htm (accessed March 7, 2022).

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AIM submits claims for reimbursement on a fee-for-service basis through the DHS PROMIS^eTM system pursuant to federal and state regulations.¹⁹ For the FYE June 30, 2021, AIM received approximately \$17.3 million for services provided to individuals enrolled in the AWC program.

¹⁹ PROMIS^eTM is the Provider Reimbursement and Operations Management Information System in an electronic format. It is DHS' claims processing and management information system that incorporates the claims processing and information activities of the following DHS program areas: Office of Medical Assistance Programs; Office of Developmental Programs; Office of Mental Health and Substance Abuse Services; Office of Long-Term Living; Special Pharmaceutical Benefits Program; and Healthy Beginnings Plus.
https://www.dhs.pa.gov/providers/PROMISe_Guides/Documents/837%20Professional%20CMS%201500%20Claim%20Form.pdf (accessed October 6, 2022).

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Audit Procedures and Results – Determine whether services for which the costs were reimbursed by the Department of Human Services were rendered.

Abilities in Motion (AIM) is a registered Medical Assistance (MA) services provider with the Pennsylvania Department of Human Services (DHS). Our audit focused on AIM services administered through its Agency With Choice (AWC) program, as noted in the *Introduction and Background* section of this report.²⁰ In order to perform our testing, we obtained a DHS file of individual MA claims it approved for reimbursement to AIM during the fiscal year ended (FYE) June 30, 2021. The table below shows the MA funding approved for AIM services provided to individuals with disabilities (individuals) through its AWC program during the FYE June 30, 2021.²¹

Abilities in Motion MA Funding – AWC Program (For the Fiscal Year Ended June 30, 2021)		
AWC Program Funding	Amount	Percent of Total
Service Reimbursements	\$15,883,571	91.67%
Administrative Fees ^{a/}	\$ 1,273,273	7.35%
Base Funding ^{b/}	\$ 169,893	.98%
Total	\$17,326,737	100.00%

^{a/} - As described in the *Introduction and Background* section, AWC providers receive a monthly administrative fee for each individual who receives at least one AWC service during that month.²²

^{b/} - A small amount of state funds that DHS allocates to county mental health services offices which can be used at the counties' discretion.

Source: Produced by Department of the Auditor General staff from information provided by DHS.

²⁰ To satisfy our audit requirements pursuant to The Fiscal Code, 72 P.S. §§ 402 and 403 (and 2020-2021 Budget Implementation provision), we selected AIM from the DHS listing of active MA providers.

²¹ In accordance with the applicable DHS Office of Developmental Programs (ODP) Bulletins. AIM offers services and supports to individuals with intellectual disabilities using the AWC program model, which operates as a partnership between AIM and the individuals. It is designed to empower individuals and families to choose the supports desired and select who directly provides the services. AIM fulfills the administrative functions required to authorize the selected direct care provider and process their pay. See DHS ODP Bulletin 00-08-08, Agency With Choice Financial Management Services, effective July 1, 2008, and replacement ODP Bulletin 00-20-04, Participant-Directed Services: Agency With Choice Financial Management Services Model, effective December 16, 2020.

²² DHS Reimbursement Fee Schedule: Agency with Choice Financial Management Services, Excluding Benefit Allowance Effective July 1, 2019; [https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%202017%202017/Fee%20Schedule%20Table%CB%90%20Agency%20with%20Choice%20Financial%20Management%20Services,%20Excluding%20Benefits%20%20\(c_290958\).pdf](https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%202017%202017/Fee%20Schedule%20Table%CB%90%20Agency%20with%20Choice%20Financial%20Management%20Services,%20Excluding%20Benefits%20%20(c_290958).pdf) (accessed November 4, 2022).

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Of the \$17,326,737 in DHS-approved reimbursements to AIM, we limited our population to non-adjustment transactions for AWC services provided to individuals in their home or community, administered through AIM. This population consisted of 131,602 transactions totaling \$15,917,164.²³ We also confirmed the reasonableness of AIM's administrative fees approved for reimbursement.

To satisfy our audit objective of ensuring services that AIM submitted for reimbursement were rendered, we: (1) reviewed laws; (2) reviewed DHS regulations and policies to understand the AWC program requirements; and (3) interviewed AIM's management to identify the organization's applicable policies and procedures in place during the audit. We also evaluated AIM's internal controls that management implemented to ensure the accuracy of its service documentation and MA claims, as well as compliance with DHS regulations.

We developed audit procedures based on our assessment of applicable requirements and AIM's processes to document its AWC program services and submit claims for reimbursement to DHS.²⁴ We judgmentally selected 60 claims, totaling \$35,134, from the population noted above and reviewed the associated AWC program services documentation AIM maintained to support the resulting MA reimbursement claims.²⁵ We designed procedures to determine whether:

- MA claim information from the DHS data file agreed with AIM service documentation maintained to support each claim submitted for reimbursement.
- AWC program services provided to the MA-enrolled individuals were authorized by DHS as documented in the individual's Individual Support Plan (ISP).²⁶

²³ The population total is \$33,593 greater than the Service Reimbursements amount in the table due to the net effect of 5,057 adjustment transactions processed during the audit period.

²⁴ See description of the services provided to individuals in the *Introduction and Background* section of this report.

²⁵ Each MA claim includes a recipient identification number, internal control number, a procedure code, date of service, service duration calculated as service units (one unit equals a full 15 minutes of service). The DHS file indicated that AIM submitted claims for 34 different procedure codes (service types) eligible for reimbursement under the DHS AWC model. We judgmentally grouped the population of 131,602 claims into seven different categories of similar services. These categories represented less than one percent of the total number of claims to more than 77 percent. We prorated our selection of 60 claims to test using these percentages to ensure appropriate coverage of each category and ensured the selected claims involved different individuals. We also judgmentally selected our test items by date to ensure coverage of the claims approved throughout the audit period.

²⁶ An ISP is developed for individuals with developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals' network of support so services can be structured to meet the individuals' needs based on their own choices. The ISP is updated annually or sooner if the individuals' circumstances/preferences change. <https://www.dhs.pa.gov/Services/Disabilities-Aging/Pages/Individual%20Support%20Plan.aspx> (accessed October 20, 2022).

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- AIM services documentation sufficiently supported the MA reimbursement claims, as required by DHS policies and MA regulations.²⁷
- AIM's internal controls operated effectively to ensure it maintained accurate and complete AWC program services documentation, including:
 - Manual Support Service Professionals' (SSP) signatures on service documentation
 - Manual/Electronic Managing Employer (ME) approval of service documentation
 - AIM staff approval of support documentation for transportation-related, education support, and vehicle accessibility adaption services provided to individuals
- AIM authorized the SSP to provide AWC program services for the individuals on or before the service date of the selected claims.

Based on the results of our audit procedures, we determined that 34 of the 60 claims totaling \$29,371 were properly approved and supported with required documentation as evidence of the services provided. Issues were noted however with the remaining 26 claims totaling \$5,763.²⁸ We could not determine if services were properly rendered for 17 of the 26 claims totaling \$1,845 due to AIM management not being able to locate either the service notes or the timesheets. Additionally, in some instances, the service notes did not contain sufficient details regarding the services provided. Furthermore, we found that AIM's electronic visit verification (EVV) system improperly rounded up hours worked by the SSP, resulting in an extra \$17 being submitted to DHS for reimbursement for three of the 26 claims. Finally, we found 15 of the 26 claims had weaknesses in management's internal controls for reviewing and approving documents, such as time records and SSP hiring checklists. Our results are further described within the finding presented in this audit report.

²⁷ AIM requires the SSP to document services provided through its AWC program on a hand-written service note (see the *Introduction and Background* section of this report) to substantiate AIM's claims for reimbursement. Service Notes are approved by the Managing Employer and then forwarded to AIM as support for the claims electronically transmitted to DHS for reimbursement.

²⁸ We found that eight of the 26 claims had more than one issue.

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Finding – Deficiencies in Abilities in Motion’s management controls and electronic visit verification system led to unsupported and excess claims for reimbursement.

The Pennsylvania Department of Human Services (DHS) reimburses registered Medical Assistance (MA) providers for eligible services provided to MA-enrolled individuals with disabilities (individuals). MA providers submit claims for reimbursement to DHS for services rendered. Our audit focused on DHS-approved reimbursements for services provided through Abilities in Motion’s (AIM) Agency with Choice (AWC) program, which provides various services to individuals with intellectual and developmental disabilities (individuals).²⁹

We selected 60 of the 131,602 claims for review in which AIM received reimbursement from DHS for AWC services provided to individuals during the period July 1, 2020, through June 30, 2021. As a result of our audit procedures, we found the following issues involving 26 of the 60 claims reviewed.³⁰ Note that eight of the 26 claims had more than one issue.

- Unable to determine services were properly rendered for **17 claims**.
- AIM’s electronic visit verification (EVV) system improperly rounded up hours worked by SSP resulting in AIM billing for extra time for **3 claims**.
- Weaknesses in management’s internal controls for **15 claims**.

The following sections provide further details regarding each of the issues found.

Unable to determine services were properly rendered for 17 claims.

Documentation (service notes and timesheets) is required to support the services provided to individuals and submitted to DHS for reimbursement. During the audit period, Support Service Professionals (SSP) who provide services to individuals in the AWC program submitted handwritten service notes and timesheets (from July 1, 2020, through December 31, 2020) to AIM via hand delivery to the AIM office or by mail.³¹ During the COVID-19 pandemic, SSP submitted photos of handwritten service notes through a text message or email to AIM staff. The SSP handbook instructs SSP and managing employers (ME) to submit a completed service note

²⁹ See the *Introduction and Background* section for information on the services provided by AIM’s AWC program.

³⁰ See *Audit Procedures and Results* section for description of the selection process for the 60 claims. Some of the claims submitted were for services provided to one individual by multiple SSP in one day. Each SSP is required to submit a service note for the services they provided to the individual each day. Therefore, some claims have more than one service note. We noted instances where AIM was only able to provide service notes from some of the SSP that provided services in the claims selected for review.

³¹ As of January 1, 2021, handwritten timesheets were replaced by the EVV system which SSP use to clock in and out to document their hours worked.

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and timesheet at the end of each pay period.³² Service notes must be signed by both the SSP and ME and include the individual's name, SSP name, and the dates, duration, and description of services.

The following table summarizes issues we found in which we were unable to determine services were properly rendered. We further describe the issues in the subsequent sections.

Issue Description	Number of Claims	Dollar Amount
Service notes were not available to review.	7	\$ 928
Handwritten timesheets were not available to review.	2	\$ 225
Total hours recorded on the service notes were less than the hours submitted to DHS for reimbursement.	5	\$ 209
The service description recorded on the service note was not adequate to support the amount of time billed for the services.	3	\$ 483
Total	17	\$1,845

Service notes were not available to review

AIM management was unable to locate service notes for seven of the 60 claims selected for review.³³ AIM received \$928 in reimbursements from DHS for these services. Service notes are required to be maintained to support the services rendered and submitted to DHS for reimbursement. AIM management stated that it is unclear to them as to what happened to the service notes, but they may have been misplaced during the return to working in the office post-pandemic. Without service notes documenting the details of the service provided and the amount of time that the services were provided, we were unable to determine if services, for which AIM received reimbursement from DHS, were properly rendered.

Handwritten timesheets were not available to review

AIM management was unable to provide handwritten timesheets for two of the 60 claims.³⁴ The missing timesheets are associated with \$225 in claim reimbursements from DHS to AIM. Both a service note and timesheet are required to support the provision of services to individuals. AIM management stated they were unable to locate the documents. Handwritten timesheets are no longer required since the implementation of the electronic visit verification (EVV) system on

³² As described in the *Introduction and Background* section, the ME is a non-paid position who selects the SSP, sets their hourly rate, and works directly with them to coordinate schedules for providing services to an individual.

³³ Due to some individuals having more than one SSP provide services to them on each claim, four of the seven claims had more than one service note to support the claim. There was a total of 13 service notes associated with the seven claims; however, AIM management could only provide service note documentation for six.

³⁴ Due to some individuals having more than one SSP provide services to them on each claim, there was a total of three timesheets associated with the two claims; however, AIM management was unable to locate two of the three timesheets.

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January 1, 2021; however, prior to that time, AIM was dependent upon the SSP providing the documents to support the hours of services provided to individuals. Without the timesheets, we were unable to determine that services on the two claims were properly rendered.

Total hours recorded on service notes were less than the hours submitted to DHS for reimbursement

Services to an individual must be verified by both a service note and a timesheet, of which both documents indicate the amount of time the service was provided.³⁵ Our review of 60 claims found five instances, totaling \$209, where the amount of hours recorded on the service note by the SSP was less than the amount of hours recorded in the EVV system used by the SSP to clock in and out. When we inquired of AIM management regarding the discrepancy, AIM management responded that their reimbursement requests are based on the hours recorded in the EVV system rather than the hours recorded on the service note. AIM management, however, did not indicate follow up with the SSP was performed regarding the difference in amount of time recorded on the service note versus in the EVV system. We therefore question the accuracy of the service hours submitted for reimbursement. Since each reimbursement claim is to be supported by both a service note and a timesheet, the time recorded on each document should match prior to submitting a reimbursement claim to DHS.

The service description recorded on the service notes was not adequate to support the amount of time billed for the services

Of the 60 claims reviewed, we found three supporting service notes lacked sufficient “description of services” for the hours claimed on the service note. The reimbursement claims for the three service notes totaled \$483. AIM’s SSP Handbook indicates service notes should describe the actual services provided and the way the services were provided. Additionally, the services provided by the SSP should be related to the current needs of the individual as defined in the individual’s Individual Support Plans (ISP).³⁶

One of the three service notes in question included a description written once for all 14 days listed on the service note. The hours for each of the 14 days were either 11 hours or 11.5 hours and indicated that the description of service to the individual included “bath, dress, groom, put in wheelchair, put back in bed, changed him, turn on TV so he can watch, prepare for sleeping, shower, shave, trim hair.” The individual’s ISP indicated that he needed total care and assistance

³⁵ AIM’s “Agency With Choice Support Service Professional Orientation Handbook.” Although not dated, AIM management confirmed the handbook was used during the entire audit period.

³⁶ An ISP is developed for individuals with developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals’ network of support so services can be structured to meet the individuals’ needs based on their own choices. The ISP is updated annually or sooner if the individuals’ circumstances/preferences change. <https://www.dhs.pa.gov/Services/Disabilities-Aging/Pages/Individual%20Support%20Plan.aspx> (accessed October 20, 2022).

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with maintaining his daily living skills such as assistance with bathing, changing, medical treatment/appointments, and feeding. However, the description of service as recorded on the service note by the SSP does not appear to be adequate for the entire 11 hours or more each day. The SSP's description on the second service note consisted of only six words for eight hours of service, and as translated from Spanish to English by AIM management, indicated that they "worked on showering, changing, and taking medicine." This description did not appear to adequately describe 8 hours of services. Similarly, the third service note recorded two sentences which did not appear to adequately support six hours of services provided.

Service notes need to be reviewed and a follow-up by management must be conducted to ensure the SSP is adequately documenting the services they provided to the individual. Although the respective ME approved each of the three service notes in question and may have been satisfied with the services provided by the SSP, the service descriptions on the service notes do not adequately describe services for the hours reported and submitted to DHS for reimbursement.

AIM's EVV system improperly rounded up hours worked by SSP resulting in AIM billing for extra time for 3 claims.

AWC providers, such as AIM, submit claims for reimbursement to DHS based on units of service. Each unit of service is equal to 15 minutes of service provided by an SSP to an individual. DHS specifically prohibits a provider from rounding up to the next higher unit when providing a partial unit of time.³⁷ For example, if a SSP records end time in the EVV system as 9:48, the time cannot be rounded up to 10:00, but instead must be rounded down to 9:45. However, our review of the times the SSP recorded for each of the days in 27 of the 60 claims selected for testing that used the EVV system to record time found three instances where AIM's EVV system (MITC) rounded the SSP's time up to the nearest quarter hour resulting in an extra \$17 of services improperly submitted to DHS for reimbursement.³⁸

AIM management explained that their system is designed to round up at the 8-minute mark which they acknowledged was not in compliance with DHS policy. Although we only found three instances totaling \$17 in our review of 60 claims, this design flaw in the MITC system could possibly affect a large number of transactions. Additionally, since there is a maximum amount of reimbursable hours established in each individual's ISP, every individual whose SSP's hours are rounded up is losing time for services that could be provided to them.

³⁷ DHS Bulletin 05-20-03, Electronic Visit Verification for Personal Care Services Provided in the Fee-for-Service Delivery System, effective September 1, 2020.

³⁸ The remaining 33 of the 60 claims selected for testing either had handwritten timesheets that we did not find any instances of time being rounded up or were services provided such as transportation that did not require a timesheet.

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Weaknesses in management's internal controls for 15 claims.

Our review of 60 claims also found internal control weaknesses that should be strengthened to ensure the accuracy of claims submitted to DHS for reimbursement. These weaknesses included a lack of evidence of review and approval on the SSP timesheets and incomplete SSP hiring checklists which indicate whether all steps were performed. We describe these weaknesses in the following sections.

Lack of evidence of review and approval of SSP timesheets

In addition to the missing timesheets previously described, we also found that for 13 of the 60 claims, the documentation supporting the hours worked for at least one SSP associated with the selected claim was missing the ME approval required by AIM.³⁹ One of the 13 was a handwritten timesheet and the remaining 12 were timesheet hours posted in the EVV system.

AIM management explained that, regarding the handwritten timesheet, the ME was unable to review and approve the timesheet, so approval was obtained from AIM's Director of the AWC program. This, however, occurred during the work-from-home period of the pandemic and AIM management stated the director's written approval was not available to provide to us for review.

Regarding SSP hours posted in the EVV system, hours are to be reviewed and approved by the ME prior to processing the claim for reimbursement. The ME's approval of the hours is indicated by a notation in the system. The notation was not present for the 12 claims in question. AIM management stated that they did not know why the notation was missing and that if the notation was not originally there then the data would not have transferred from the MITC system into the billing software for the claim to be processed. As the notation was not present at the time of our review of the MITC system, we cannot confirm that the hours were reviewed and approved by the ME.

Although we found the service notes associated with the 13 timesheets were approved by the ME to confirm that the service was rendered, reimbursements should not have been submitted to DHS without approval of both the timesheets and service notes. AIM management should ensure that all documents are properly approved prior to processing claims for reimbursement and that documentation is maintained to support the claims.

SSP hiring checklists did not indicate that all steps had been performed

To determine if the required steps were taken by AIM management in hiring the 71 SSP that provided services to the 60 individuals associated with the claims selected, we reviewed

³⁹ AIM "Agency With Choice Managing Employer Handbook" that although is not dated, AIM management stated it was utilized during the audit period. AIM management stated that in the ME's absence AIM staff may approve timesheets and service notes. However, the 13 timesheets did not indicate approval by either the ME or AIM staff.

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checklists completed by AIM staff that indicate whether the required steps were taken.⁴⁰ Our review found that two of the 71 checklists indicated that at least one step had not been completed. One checklist indicated that a policy had not been reviewed and the second checklist indicated that six of the 15 items on the checklist had not been reviewed.⁴¹ AIM management stated that they did not know why the checklists were marked to indicate that the steps had not been completed. AIM management should ensure that all required paperwork is completed prior to the SSP being permitted to start providing services to individuals to ensure SSP received all the required training and understand policies and procedures for performing and documenting services.

Recommendations for Finding

We recommend Abilities in Motion:

1. Ensure all service notes are retained to support the services rendered to individuals and reimbursed by DHS.
2. Ensure hours recorded on the service notes and in the EVV system agree prior to submitting the respective claim to DHS for reimbursement.
3. Ensure SSPs include adequate service descriptions on all service notes and provide training to SSPs, if necessary.
4. Request the EVV MITC vendor to correct the system design to ensure the system no longer rounds up to the next higher unit when a SSP only works a partial unit of time.
5. Work with DHS to review reimbursements associated with the issues identified in the finding and determine appropriate actions including whether reimbursements should be returned to DHS.
6. Ensure that all timesheets are appropriately reviewed and approved prior to submitting claims for reimbursement and the documents are retained to support the claims.
7. Ensure that all items on the hiring checklist are completed and that follow-up is performed for any items that the SSP indicates they did not perform before the SSP performs services.

⁴⁰ Required steps include new-hire training including the review of the SSP Handbook and relevant policies and procedures and the completion of background checks and employment payroll forms.

⁴¹ The six items pertained to both training and review of policies.

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Abilities in Motion's Response

We provided our draft audit procedures and results and finding and related recommendations to Abilities in Motion (AIM) for its review. On the page that follows, we included AIM's response in its entirety.

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Audit Response from Abilities in Motion



December 15, 2022

Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018

To whom it may concern,

Abilities in Motion is in agreement with recommendations 1-7 from the Auditor General draft report, as seen below:

1. Ensure all service notes are retained to support the services rendered to individuals and reimbursed by DHS.
2. Ensure hours recorded on the service notes and in the EVV system agree prior to submitting the respective claim to DHS for reimbursement.
3. Ensure SSPs include adequate service descriptions on all service notes and provide training to SSPs, if necessary.
4. Request the EVV MITC vendor to correct the system design to ensure the system no longer rounds up to the next higher unit when a SSP only works a partial unit of time.
5. Work with DHS to review reimbursements associated with the issues identified in the finding and determine appropriate actions including whether reimbursements should be returned to DHS.
6. Ensure that all timesheets are appropriately reviewed and approved prior to submitting claims for reimbursement and the documents are retained to support the claims.
7. Ensure that all items on the hiring checklist are completed and that follow-up is performed for any items that the SSP indicates that they did not perform before the SSP performs services.

Moving forward we will utilize these recommendations as we make necessary changes to our policies and procedures.

Sincerely,

A handwritten signature in blue ink that reads "Nikkole Painter".

Nikkole Painter, MSW
Fiscal Management Services Director
Abilities in Motion

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Appendix A

Objective, Scope, Methodology, and Data Reliability

The Department of the Auditor General (Department) conducted this performance audit of Abilities In Motion (AIM) under the authority of Sections 402 and 403 of the Fiscal Code (Code) of the Commonwealth of Pennsylvania, and in accordance with the 2020-2021 Budget Implementation provision of Article XVII-J, Subarticle B, Section 1715-L of the Code (Act 114 of 2020).⁴² This audit was limited to the objective identified below and was not, nor was it required to be, conducted, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. We planned and performed this audit to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results, finding, and conclusion.

Objective

Our audit objective was to determine whether services for which the costs were reimbursed by the Pennsylvania Department of Human Services (DHS) were rendered.

Scope

The audit objective covered the period of July 1, 2020, through June 30, 2021, with updates through the report date.

AIM management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with applicable laws and regulations, administrative policies, and procedures related to services in which costs were reimbursed by DHS. In conducting our audit, we obtained an understanding of AIM's internal control activities, including any information system controls, considered to be significant specific to our audit objective.

Methodology

Medical Assistance (MA) claims selected for testing within this audit were based on auditor's professional judgment. The results of our testing, therefore, cannot be projected to, and are not representative of, the corresponding population. To address the audit objective, we performed the following procedures:

⁴² 72 P.S. §§ 402, 403, and 1715-L.

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- Obtained a data file from the Department’s Bureau of Information Technology Audits (BITA) summarizing DHS-approved MA claims listed by MA provider and federal account codes (70127, 70161, 70600) for the period July 1, 2020, through June 30, 2021. BITA created this data file utilizing monthly data files obtained from DHS and evaluated as part of the Commonwealth’s annual Single Audit conducted jointly by the Department and a certified public accounting firm. See further details in the Data Reliability section below. We used this file to judgmentally select MA providers to audit, including AIM, pursuant to Article XVII-L, Subarticle B, Section 1715-L of the Code to ensure coverage of MA programs and geographic location throughout the Commonwealth.⁴³
- Reviewed the following laws, regulations, policies, and procedures applicable to the provision of services for children and adults with physical and/or intellectual and developmental disabilities (IDD) through AIM’s Agency With Choice (AWC) program:
 - *Grants to States for Medical Assistance Programs*, Title XIX of the Social Security Act of 1935, as amended (42 U.S.C. §1396n(c)).
 - U.S. Department of Health and Human Services Centers for Medicare and Medicaid Services letter to the Pennsylvania Department of Public Welfare (now known as DHS) granting an extension to January 1, 2021, for implementation of the Electronic Visit Verification (EVV) system.
 - 55 Pa. Code:
 - § 6100.226 (relating to Documentation of Claims)
 - § 1101 *Medical Assistance Manual, Part III*
 - DHS Office of Developmental Programs (ODP) Bulletins:
 - 00-08-08, Agency With Choice Financial Management Services, effective July 1, 2008.
 - 00-20-04, Participant-Directed Services: Agency With Choice Financial Management Services Model, effective December 16, 2020.
 - 00-18-04 Attachment 1, Interim Technical Guidance for Claim and Service Documentation, effective July 25, 2018.
 - 00-17-02, Claim and Service Documentation Requirements for Providers of Consolidated and Person/Family Directed Support Waiver Services and Targeted Services Management, effective July 21, 2017.
 - DHS ODP Announcement 20-078, Agency With Choice Wage Ranges and Benefit Allowance for Specific Participant Directed Services, effective July 1, 2020.

⁴³ Ibid.

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- DHS ODP Individual Support Plan (ISP) Manual for Individuals Receiving Targeted Support Management, Based-Funded Services, Consolidated, Community Living or P/FDS Waiver Services or Who Reside in an ICF/ID.
- DHS ODP Reimbursement Fee Schedule: Agency With Choice Financial Management Services, Excluding Benefit Allowance, effective July 1, 2019.
- DHS Offices of Long-Term Living and Developmental Programs Bulletin 07-20-04, 54-20-04, 59-20-04, 00-20-03, Electronic Visit Verification (EVV) for Personal Care Services (PCS), effective September 10, 2020.
- DHS Medical Assistance Bulletin 05-20-03, Electronic Visit Verification for Personal Care Services Provided in the Fee-for-Service Delivery System, effective September 1, 2020.
- DHS Pennsylvania PROMIS^e™ Provider Handbook, 837 Professional/CMS-1500 Claim Form, April 30, 2020, revised September 30, 2021.
- AIM Handbooks:
 - Agency With Choice Support Services Professional Orientation Handbook.
 - Agency With Choice Managing Employer Handbook.
- Interviewed AIM management to gain an understanding of (1) the organization and services offered within the AWC program associated with our population of MA claims that the DHS approved for reimbursement during the audit period; and (2) how claims are submitted using the PROMIS^e™ system, which verifies the individuals' MA eligibility before DHS approves a claim for reimbursement.
- Obtained AIM's written procedures to document AWC services provided to individuals with IDD (individuals) and developed audit procedures to test internal controls designed to ensure the accuracy of the service documents created to support MA reimbursement claims submitted to DHS and compliance with applicable laws and regulations.
- Obtained a data file from DHS ODP containing all AIM AWC program claims that DHS approved for reimbursement during the period of July 1, 2020, through June 30, 2021. Prior to making our test selections, we removed Base funding claims, adjustment claims, and administrative fee claims that are discussed in a later bullet.⁴⁴ This resulted in an audit population of 131,602 claims totaling \$15,917,164.

⁴⁴ Base funding is a small amount of state funds that DHS allocates to county mental health services offices which can be used at the counties' discretion.

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- We judgmentally grouped the population of 131,602 claims for services provided by AIM into seven categories of similar services. These categories ranged from representing less than one percent of the total number of claims to more than 77 percent. We prorated our selection of 60 claims for review using these percentages to ensure appropriate coverage of each category of services and ensured the selected claims involved different individuals. We also judgmentally selected by date to ensure coverage of the claims approved throughout the audit period.
- We obtained a management representation letter signed by AIM management which included a confirmation statement indicating the computer-processed information provided to us had not been altered and was a complete and accurate duplication of the data from its original source.
- Developed and performed the following procedures to determine whether internal controls were operating effectively to submit accurate MA claims for reimbursement, to evaluate whether the selected claims were in compliance with applicable laws and policies, and if documentation was maintained to support that services were rendered:
 - Reviewed each of the 60 individual's Individual Support Plan (ISP) to confirm the individual had DHS approval to receive the amount and type of AWC services during the service period associated with each of the 60 selected claims.
 - Reviewed the personnel file of each of the Support Service Professionals (SSP) associated with the 60 selected claims to confirm that all onboarding steps were completed prior to the SSP providing the services in the 60 selected claims and that their hourly rate was within the allowable range set by ODP. Additionally, reviewed to determine the managing employer (ME) established to coordinate the services between the SSP and the individuals.
 - Reviewed the service notes (prepared by the SSPs) applicable to 55 of the 60 selected service type claims to confirm the following information on the reimbursement claims submitted by AIM to DHS:
 - Name of the individual receiving the service
 - Date of service
 - Amount of time service was provided
 - Location where the service was provided
 - Description of services provided adhere to ODP guidelines for AWC services submitted for reimbursement.

Additionally, we verified that each service note was signed and dated by the SSP that provided the services and approved by the respective ME.

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- Confirmed documents were on file, when applicable, for a SSP providing enhanced services that require a degree/license/certification.
- Reviewed invoices and supporting documents for the remaining five of the 60 claims that were non-direct care services (transportation, academic, and vehicle accessibility) to confirm the following to the reimbursement claims submitted by AIM to DHS:
 - Name of the individual
 - Date(s) of service
 - Cost of the service

Additionally, we verified that the description of services provided was in line with ODP guidelines of applicable AWC services and that invoices and supporting documents were approved by AIM staff.

- Compared the SSP's electronic or handwritten timesheets (collectively referred to as timesheets) to the service notes for agreement with:
 - Date the service was rendered
 - Description on service notes supports the procedure code on the timesheets
 - Total amount of service hours worked
- Reviewed the timesheets to determine if they were approved by either the ME or AIM staff.
- Compared the clock-in/clock-out times on the timesheets to the total amount of time submitted for reimbursement for each claim to determine whether AIM properly rounded when calculating service time.

Data Reliability

We performed an assessment of the sufficiency and appropriateness of computer-processed information that we used to support our finding, conclusions, and recommendations. The assessment includes considerations regarding the completeness and accuracy of the data for the intended purposes.

- To assess the completeness and accuracy of the data file of DHS-approved MA claims summarized by MA provider for federal account code 70600-CommID (Community with Intellectual and Developmental Disabilities Waiver Program), for the period July 1, 2020 through June 30, 2021, BITA reconciled the data file to DHS data provided to the Department and evaluated as part of the Commonwealth's Single Audit for the fiscal year ended June 30, 2021 conducted jointly by the Department and a certified public

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accounting firm.⁴⁵ Based on the procedures performed, we concluded the data to be sufficiently reliable for the purposes of selecting MA providers to audit, including AIM.

- To assess the completeness and accuracy of the data file received from DHS ODP containing individual AIM claims approved by DHS during the period July 1, 2020, through June 30, 2021, we performed the following:
 - Reconciled the total MA claims amount to the data file BITA created utilizing monthly files of DHS-approved claims DHS provided and BITA evaluated as part of the Commonwealth's Single Audit (described in the bullet above).
 - Verified the data file had no duplicate reimbursement payments from DHS for the same service, administrative fee, or any other anomalies requiring investigation to ensure the propriety of the claims.
 - Reviewed 60 selected MA claims from the DHS ODP data file and agreed the data to source documents maintained by AIM, as described in the *Methodology* section above.

We concluded the DHS ODP data file was sufficiently reliable for the purposes of this engagement.

⁴⁵ [june-30-2021-single-audit-report.pdf \(pa.gov\)](#) (accessed December 5, 2022).

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Appendix B

Distribution List

This report was distributed to the following Commonwealth officials:

The Honorable Tom Wolf

Governor

Ms. Stephanie Quigley

Executive Director
Abilities in Motion

Ms. Nikkole Painter, MSW

Fiscal Management Services Program
Director
Abilities in Motion

The Honorable Meg Snead

Acting Secretary
Department of Human Services

Ms. Tina Long

Director, Bureau of Financial Operations
Department of Human Services

Mr. Alexander Matolyak, CPA

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Department of Human Services

The Honorable Scott Martin

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General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.